## CHAPTER 59.

## PEDDLERS.

S. F. 201.

AN ACT to repeal chapter forty-eight (48), acts of the Thirtieth General Assembly, relating to the vocation of peddlers, defining the term peddlers, so as to include transient merchants and itinerant vendors selling by sample or by taking orders for immediate or future delivery, and to enact a substitute therefor.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Repealed—peddlers—amount of tax. That chapter forty-eight (48) acts of the Thirtieth General Assembly, be and the same is hereby re-

pealed and the following is enacted in lieu thereof:

"Peddlers plying their vocation in any county in this state outside of a city or incorporated town, shall pay an annual county tax of twenty-five dollars for each pack peddler or hawkers on foot, fifty dollars for each one horse conveyance, and seventy-five dollars for each two-horse conveyance. Such tax shall be paid to the county treasurer, who shall issue to the person making such payment duplicate receipts therefor and upon presentation of one of same to the county auditor, he shall issue to the person presenting such receipt a license which shall not be transferable authorizing such person to ply the vocation of a peddler in such county for the term of one year from the date thereof. The word 'peddlers' under the provisions of this act, and wherever found in the code, shall be held to include and apply to all transient merchants and itinerant vendors selling by sample or by taking orders, whether for immediate or future delivery. The provisions of this act shall not be construed to apply to persons selling at wholesale to merchants, nor to transient vendors of drugs, nor to persons running a huckster wagon, or selling and distributing fresh meats, fish, fruit, or vegetables, nor to persons selling their own work or production either by themselves or employes."

SEC. 2. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Register and Leader and the Des Moines Capital, newspapers published in the city of Des

Moines, Iowa.

Approved April 5, A. D. 1907.

I hereby certify that the foregoing act was published in the Register and Leader and the Des Moines Capital, April 6, 1907.

W. C. HAYWARD, Secretary of State.

## CHAPTER 60.

## CORRECTION OF ERRONEOUS ASSESSMENTS.

H. F. 171.

AN ACT to amend section thirteen hundred seventy-three (1373) of the code. relating to the correction of erroneous assessments.

Be it enacted by the General Assembly of the State of Iowa:

Section 1. Complaint to board of review—appeal. Section thirteen hundred and seventy-three (1373) of the code is amended by adding thereto the following:

"Any officer of a county, city, town, township or school district interested or a taxpayer thereof may in like manner make complaint before said board of